



Application for Broadband Infrastructure Property Tax Exemption

This application must be filed with the Iowa Department of Revenue by February 1 of the year in which the Broadband Infrastructure is first assessed for taxation or the following two assessment years.

Applicant Contact Information

PLEASE PRINT

Name: _____

Phone # (____) _____ Email _____

1. Company Name: _____

2. Official Address: _____

3. Address if not the Same as Above: _____

4. Applicable Counties: _____

5. Check one: ☐ Locally assessed under Iowa Code ch. 441; or ☐ Centrally assessed under Iowa Code ch. 433
(Cable property belonging to companies reporting telephony separately is locally assessed).

6. Date of commencement of installation of Broadband Infrastructure _____

7. Date of completion of installation of Broadband Infrastructure _____

8. Date of completion is estimated? Yes ☐ No ☐

9. The following documentation must be attached:

- ☐ The nature of the Broadband Infrastructure installation, including the number of new line miles installed within the jurisdiction where seeking the exemption; a description of the property and how it is related to delivering broadband services; and the taxing districts affected.
- ☐ The percentage of homes, farms, schools, and businesses in the Targeted Service Area (TSA) that will be provided access to broadband service.
- ☐ The actual cost of installing the Broadband Infrastructure under the project and supporting documents demonstrating the actual cost. If construction has already begun, include the actual cost already incurred and the remaining actual cost and supporting documentation.
- ☐ Certification from the Office of the Chief Information Officer (OCIO) pursuant to section 8B.10 that the installation is being performed or was completed in a TSA.
- ☐ Certification from OCIO that the Broadband Infrastructure installed in the TSA facilitates broadband service at or above twenty-five megabits per second of download speed and three megabits per second of upload speed.
- ☐ If applicable, a copy of any nonwireless broadband-related permit issued by a political subdivision.
- ☐ List of taxing districts where Broadband Infrastructure eligible for the exemption has been installed.

INCOMPLETE APPLICATIONS WILL NOT BE APPROVEDDepartment Authorized Representative ☐ Allowed ☐ Disallowed

Signed: _____ Date: _____

Board of Supervisors ☐ Allowed ☐ Disallowed

Signed: _____ Date: _____

Instructions for the Application for Broadband Infrastructure Property Tax Exemption

Line 1: Enter the name of the company.

Line 2: Enter the address of the property seeking the exemption.

Line 3: Enter the mailing address of the company entered in line 1.

Line 4: List each and every county and/or assessing jurisdiction in which the property seeking an exemption is located. Attach a separate page, if necessary.

Line 5: Check either the box for locally assessed property under Iowa Code chapter 441 or centrally assessed property under Iowa Code chapter 433. Cable property is locally assessed if it belongs to a cable company that reports any of their telephony separately to the Department.

Line 6: Enter the date qualifying construction work in progress began as reported on the TR1-3 report first beginning after July 1, 2015 and before July 1, 2020 for installation of Broadband Infrastructure within a Targeted Service Area.

Line 7: Enter the date or estimated date that qualifying construction is to be completed for a Targeted Service Area that receives broadband service delivered at or above twenty-five megabits per second of download speed and three megabits per second of upload speed.

Line 8: Check “Yes” if the date on line 7 has not yet occurred at time of application. Check “No” if the date on line 7 has already occurred at the time of application.

Line 9: Attach the following items to the application on a separate report:

9a: Complete the Supplemental Section 2A for Qualifying Broadband Infrastructure Pages 1-4 from the TR1-3 report as shown in the attachment to this application. Also include the number of new line miles installed within each county and taxing jurisdiction where the exemption is sought.

9b: The percentage of homes, farms, schools, and businesses in the targeted service area that will be provided access to broadband service.

9c: The actual cost of installing the Broadband Infrastructure under the project and supporting documents demonstrating the actual cost. Examples of supporting documents demonstrating the actual cost include accounting records, construction contracts, invoices, bills of sale, depreciation schedules, or other records. If construction has begun at the time of application for exemption, provide supporting documentation for the actual cost incurred beginning after July 1, 2015 and the remaining actual costs yet to be incurred if the remaining costs are available.

9d: Certification from the Office of the Chief Information Officer (OCIO) pursuant to Iowa Code section 8B.10 that the installation is being performed or was completed in a Targeted Service Area.

9e: Certification from OCIO that the Broadband Infrastructure installed in the Targeted Service Area facilitates broadband service at or above twenty-five megabits per second of download speed and three megabits per second of upload speed.

9f: If applicable, a copy of any nonwireless broadband-related permit issued by a political subdivision.

9g: A list of the taxing districts in which the installation of Broadband Infrastructure subject to the exemption has occurred or will occur. This list should be in the same format as the supplemental list required to be provided with the TR1-3 for telephony.